



Please check if you need to pay the High Income Child Benefit Charge

Some people need to pay the High Income Child Benefit Charge (HICBC) because of the Child Benefit their household receives.

We understand tax can be complex and you may not be aware of the charge. To help you work out if you need to pay it and how much the charge would be, please see the enclosed flowchart. We hope this makes it easier for you.

You need to pay this charge if (both of the following apply):

- you or your partner receive Child Benefit payments
- your adjusted net income (ANI) for the tax years 2024 to 2025 or 2025 to 2026 is £60,000 or more

Our records show your ANI for these tax years means you may need to pay the charge. Your ANI is your total taxable income before any allowances, such as interest from savings and dividends. It doesn't include things like Gift Aid.

You now have the option to pay the charge online through your tax code

We may be able to collect the charge directly from your pay. This means you won't have to register for Self Assessment and file a tax return to pay the charge each year.

If you choose this option, you can set up the service quickly and easily on GOV.UK or in our free HMRC app. Go to GOV.UK and search 'High Income Child Benefit Charge'.

If you file a tax return because you have other income as well as your salary, you can't use the new service.

If you can't use this service, or don't want to

You'll have to (do all of the following):

- register for Self Assessment
- correctly fill in your Self Assessment tax return and send it to us on time
 - for the 2024 to 2025 tax year, you'll need to file your return and pay the charge by 31 January 2026 and for 2025 to 2026, the deadline is 31 January 2027
- pay the charge on time

If you don't do all of the above, we may charge you penalties.

If you need extra support

If you have any health or personal circumstances that may make it difficult for you to deal with us, please let us know. We'll help you in whatever way we can. For more information about this, go to GOV.UK and search 'get help from HMRC if you need extra support'.

If you have an agent acting for you, you may want to show them this letter as we haven't sent them a copy.

Yours sincerely

Campaigns and Projects

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter.'



Use this flowchart to check if you need to pay the charge

